



Reprinted
February 5, 2002

SENATE JOINT RESOLUTION No. 3

DIGEST OF SJ 3 (Updated February 4, 2002 3:01 PM - DI 51)

Citations Affected: Articles 10 and 13 of the Constitution of the State of Indiana.

Synopsis: Property taxes. Allows the general assembly to enact property tax exemptions, abatements, credits, deductions, and the like, to promote the public welfare. This proposed amendment has not been previously agreed to by a general assembly.

Effective: This proposed amendment must be agreed to by two consecutive general assemblies and ratified by a majority of the state's voters voting on the question to be effective.

Ford, Blade

November 20, 2001, read first time and referred to Committee on Finance.
January 31, 2002, reported favorably — Do Pass.
February 4, 2002, read second time, amended, ordered engrossed.

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Second Regular Session 112th General Assembly (2002)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2001 General Assembly.

SENATE JOINT RESOLUTION No. 3

A JOINT RESOLUTION proposing an amendment to Articles 10 and 13 of the Constitution of the State of Indiana concerning taxation.

Be it resolved by the General Assembly of the State of Indiana:

- 1 SECTION 1. The following amendment to the Constitution of the
- 2 State of Indiana is proposed and agreed to by this, the One Hundred
- 3 Twelfth General Assembly of the State of Indiana, and is referred to the
- 4 next General Assembly for reconsideration and agreement.
- 5 SECTION 2. ARTICLE 10, SECTION 1 OF THE CONSTITUTION
- 6 OF THE STATE OF INDIANA IS AMENDED TO READ AS
- 7 FOLLOWS: Section 1. (a) The General Assembly shall ~~provide, by~~
- 8 ~~law, for a~~ **establish a system of uniform and equal valuation of all**
- 9 **property, real and personal. An entity granted the authority by the**
- 10 **General Assembly to levy a tax against property shall apply a**
- 11 **uniform rate of property assessment and taxation, and shall prescribe**
- 12 **regulations to secure a just valuation for taxation of all property, both**
- 13 **real and personal. The General Assembly may exempt from property**

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1 taxation any property in any of the following classes:
2 (1) Property being used for municipal, educational, literary,
3 scientific, religious, or charitable purposes;
4 (2) Tangible personal property other than property being held for
5 sale in the ordinary course of a trade or business, property being
6 held, used, or consumed in connection with the production of
7 income, or property being held as an investment;
8 (3) Intangible personal property:
9 (b) the General Assembly may exempt any motor vehicles, mobile
10 homes, airplanes, boats, trailers, or similar property, provided that an
11 excise tax in lieu of the property tax is substituted therefor: to all
12 taxable property within its jurisdiction. The uniformity
13 requirement shall not restrict the authority of the General
14 Assembly to exercise its legislative power to enact exemptions,
15 abatements, credits, deductions, and the like, in order to promote
16 the public welfare.

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COMMITTEE REPORT

Mr. President: The Senate Committee on Finance, to which was referred Senate Joint Resolution No. 3, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill DO PASS.

(Reference is made to Senate Joint Resolution 3 as introduced.)

BORST, Chairperson

Committee Vote: Yeas 14, Nays 0.

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SENATE MOTION

Mr. President: I move that Senator Blade be added as coauthor of Senate Joint Resolution 3.

FORD

SENATE MOTION

Mr. President: I move that Senate Joint Resolution 3 be amended to read as follows:

Page 1, line 7, delete "may provide, by".

Page 1, delete line 8.

Page 1, line 9, delete "(b) If a property tax is authorized, the General Assembly".

Page 1, run in lines 7 thorough 9.

Page 1, line 10, strike "provide, by law, for a" and insert **"establish a system of"**.

Page 1, line 10, strike "and equal" and insert **"valuation of all property, real and personal. An entity granted the authority by the General Assembly to levy a tax against property shall apply a uniform"**.

Page 1, line 10, strike "of property assessment".

Page 1, strike line 11.

Page 1, line 12, strike "for taxation of all property, both real and personal".

Page 1, line 12, delete "However,".

Page 1, line 12, delete "the" and insert **"The"**.

Page 1, strike line 13.

Page 2, strike lines 1 through 6.

Page 2, line 7, strike "income, or property being held as an investment,".

Page 2, line 7, delete "or".

Page 2, strike line 8.

Page 2, line 9, begin a new paragraph beginning with "(b)".

Page 2, line 9, delete "In addition,".

Page 2, line 9, strike "the General Assembly may exempt any motor vehicles,".

Page 2, strike lines 10 through 11 and insert **"to all taxable property within its jurisdiction. The uniformity requirement shall not restrict the authority of the General Assembly to exercise its legislative power to enact exemptions, abatements, credits,**

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deductions, and the like, in order to promote the public welfare."

Page 2, delete lines 12 through 29.

(Reference is to SJR 3 as printed February 1, 2002.)

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